

STATEMENT

San Juan, Puerto Rico

September 29, 2004

United States District Court
for the District of Puerto Rico
Attention: Hon. Judge Daniel Domínguez
San Juan, Puerto Rico 00918

TO:
GUILLERMO A. NIGAGLIONI
Attorney-At-Law
PO Box 16653
San Juan, Puerto Rico 00908-6653

For professional services rendered as Mediator in Civil Case 9-1306 (DRD), **Graham-Field, Inc. v Tuffcare, Inc., etc**, Civil Action No. 98-1306 before the United States District Court for the District of Puerto Rico, pursuant to Judge Daniel R. Dominguez's Order dated August 16, 2004:

August 19, 2004

Received and studied Order issued by Hon. Judge Daniel R. Domínguez for additional mediation 1/2

Augusto 30, 2004

Letter to Attorneys Kenneth McCulloch (attorney for plaintiff) and Ignacio Fernández de Lahongrais (attorney for defendants) for scheduling mediation sessions 1/2

September 8 2004

Review notes on previous mediation sessions and possible changes effected by the presence of a new party (bankruptcy trustee) 2

September 9, 2004

Arrangements made for use of Jury Room for meditation sessions; Letters to Atty. McCulloch and Atty. Fernández 3/4

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September 17, 2004

T/T Mr. McCulloch: postponement of September 16, 2004 meeting due to Tropical Storm Jeanne; T/T Atty. Fernandez's office (could not be reached because of lack of power on telephone switchboard) 1/2

September 20, 2004

Telephone call to Atty. McCulloch; faxed letters from Mr. McCulloch dated September 15 and September 20, 2004 3/4

September 21, 2004

T/F Mr. McCulloch (2); T/T Mr. Fernández de Lahongrais; T/T Mr. McCulloch (1) 1

September 22, 2004

L/F Mr. McCulloch by fax with enclosures; T/T Mr. Fernández to discuss issue of "within the recommendations made by the Court's Appointed Mediator" language in Court Order of August 2, 2004; T/F Mr. McCulloch and Atty. Fiorella, Attorney for Trustee 2

September 24, 2004

T/T Atty. Fernández de Lahongrais in pursuit of new grounds for mediation and settlement amounts; T/T Atty. McCulloch for same purpose 1 1/2

September 27, 2004

T/t Judge Domínguez - Re: Rescheduling of postponed September 23, 2004 Status/Settlement Conference; T/T Atty. McCulloch and T/T Atty. Fernández de Lahongrais as per directive of Judge Domínguez 1

September 28, 2004

Receipt and analysis of Court's Order dated September 22, 2004 T/T Atty. McCulloch 3/4

September 29, 2004

T/F Atty. Fernández de Lahongrais; T/T Judge Domínguez 1

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September 30, 2004

T/T Mr. McCulloch and Mr. Fiorella; T/T Judge Domínguez to
report on final status as to mediation

1

13 1/4 hours at \$225.00

\$ 2, 981.25

Please issue check
to the order of
Guillermo A. Nigaglioni

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke at the end, positioned above a horizontal line.